



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 2121_fbi_2021.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
David		Jiggins	12/31/2021	dhiggins@washingtonboro-nj.org

Chief Administrative Officer

Mathew		Hall		manager@washingtonboro-nj.org
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Chief Financial Officer

Natasha		Turchan		nturchan@washingtonboro-nj.org
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Municipal Clerk

Lauire		barton		lbarton@washingtonboro-nj.org
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Registered Municipal Accountant

Thomas		Ferry		tferry@w-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Ethel		Conry	12/31/2022	econtry@washingtonboro-nj.org
Josephine		Noone	12/31/2022	jnoone@washingtonboro-nj.org
Michael		Heinrich	12/31/2024	mheinrich@washingtonboro-nj.org
Louann		Cox	12/31/2024	lcox@washingtonboro-nj.org
Keith		Norris	12/31/2022	knorris@washingtonboro-nj.org
Chelsea		Duchemin	12/31/2022	dcduchemin@washingtonboro-nj.org



USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Sewer Utility	Solid Waste Utility	Utility	Utility	Utility
08	Surplus	-8.80%	(\$115,493.89)	\$1,311,689.19	\$1,196,195.30	\$600,000.00			\$596,195.30				
08	Local Revenue	20.21%	\$641,777.19	\$3,175,390.81	\$3,817,168.00	\$1,067,000.00			\$2,100,000.00	\$650,168.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$593,376.00	\$593,376.00	\$593,376.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-36.41%	(\$66,796.66)	\$183,463.34	\$116,666.68	\$116,666.68							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-87.65%	(\$596,018.66)	\$680,018.66	\$84,000.00	\$84,000.00							
08	Other Special Items	-6.88%	(\$1,551.07)	\$22,551.07	\$21,000.00	\$21,000.00							
15	Receipts from Delinquent Taxes	-24.11%	(\$127,081.04)	\$527,081.04	\$400,000.00	\$400,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-9.10%	(\$505,334.78)	\$5,555,043.84	\$5,049,709.06	\$5,049,709.06							
07	Minimum Library Tax	0.91%	\$1,350.20	\$148,383.92	\$149,734.12	\$149,734.12							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-6.31%	(\$769,148.71)	\$12,196,997.87	\$11,427,849.16	\$8,081,485.86	\$0.00	\$0.00	\$2,696,195.30	\$650,168.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Sewer Utility	Solid Waste Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	7.00	12.00	-33.24%	(\$517,121.89)	\$1,555,583.57	\$1,038,461.68	\$954,461.68	\$84,000.00							
21	Land-Use Administration		1.00	-1.61%	(\$273.00)	\$16,923.00	\$16,650.00	\$16,650.00								
22	Uniform Construction Code	1.00		196.50%	\$40,725.00	\$20,725.00	\$61,450.00	\$61,450.00								
23	Insurance			-9.30%	(\$48,300.00)	\$519,300.00	\$471,000.00	\$471,000.00								
25	Public Safety		1.00	3.43%	\$96,354.06	\$2,812,222.00	\$2,908,576.06	\$2,908,576.06								
26	Public Works	12.00		-12.85%	(\$398,959.57)	\$3,105,172.57	\$2,706,213.00	\$754,890.00			\$1,685,000.00	\$266,323.00				
27	Health and Human Services			-88.17%	(\$119,221.09)	\$135,221.09	\$16,000.00	\$14,000.00	\$2,000.00							
28	Parks and Recreation			-1.74%	(\$1,328.00)	\$76,328.00	\$75,000.00	\$75,000.00								
29	Education (including Library)			0.91%	\$1,350.20	\$148,383.92	\$149,734.12	\$149,734.12								
30	Unclassified			-95.00%	(\$9,500.00)	\$10,000.00	\$500.00	\$500.00								
31	Utilities and Bulk Purchases			14.52%	\$59,100.00	\$407,000.00	\$466,100.00	\$216,100.00				\$250,000.00				
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			3.36%	\$9,255.00	\$275,600.00	\$284,855.00	\$260,010.00			\$11,000.00	\$13,845.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			2.51%	\$4,927.00	\$196,073.00	\$201,000.00	\$201,000.00								
44	Capital			0.00%	\$0.00	\$160,000.00	\$160,000.00	\$60,000.00			\$100,000.00					
45	Debt			6.89%	\$85,381.30	\$1,238,376.00	\$1,323,757.30	\$1,103,562.00			\$100,195.30	\$120,000.00				
46	Deferred Charges			-100.00%	(\$449.18)	\$449.18	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			3.97%	\$28,594.00	\$719,958.00	\$748,552.00	\$748,552.00								
55	Surplus General Budget			0.00%	\$0.00	\$800,000.00	\$800,000.00				\$800,000.00					
	Total	20.00	14.00	-6.31%	(\$769,466.17)	\$12,197,315.33	\$11,427,849.16	\$7,995,485.86	\$86,000.00	\$0.00	\$0.00	\$2,696,195.30	\$650,168.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	68	\$1,697,300.00	0.46%	15A Public Schools	4	\$11,390,225.00	36.00%
2 Residential	2,016	\$288,863,272.00	78.82%	15B Other Schools	1	\$1,684,300.00	5.32%
3A/3B Farm	2	\$441,300.00	0.12%	15C Public Property	46	\$6,757,600.00	21.36%
4A Commercial	160	\$44,349,900.00	12.10%	15D Church and Charities	23	\$8,941,600.00	28.26%
4B Industrial	12	\$11,622,300.00	3.17%	15E Cemeteries & Graveyards	2	\$331,300.00	1.05%
4C Apartments	19	\$19,525,700.00	5.33%	15F Other Exempt	17	\$2,537,000.00	8.02%
5A/5B Railroad	19	\$0.00	0.00%				
6A/6B Business Personal Property	2	\$0.00	0.00%				
Total	2,298	\$366,499,772.00	100.00%	Total	93	\$31,642,025.00	100.00%
Average Ratio (%), Assessed to True Value				81.51%			
Equalized Valuation, Taxable Properties				\$449,637,801.50			
Total # of property tax appeals filed in 2020				County Tax Board	25.00		
				State Tax Court	3.00		
Number of 2020 County Tax Board decisions appealed to Tax Court				6.00			
Number of pending property tax appeals in State Tax Court				9.00			
Amount paid out by municipality for tax appeals in 2020							
				Percentage of Exempt vs. Non-Exempt Properties			
				8.63%			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	24,275.08	\$22,550.00				\$1,725.08
Supervisory Staff (Department Heads & Managers)	2.00	3.00	503,702.60	\$382,744.60		\$49,756.80	\$41,921.24	\$29,279.96
Police Officers (Including Superior Officers)			0.00					\$0.00
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	18.00	0.00	1,700,679.62	\$1,038,912.79	\$157,761.65	\$135,058.66	\$277,400.92	\$91,545.59
All Other Non-Union Employees not listed above		4.00	126,635.14	\$41,164.85	\$71,500.00	\$5,351.43		\$8,618.86
Totals	20.00	14.00	2,355,292.43	\$1,485,372.24	\$229,261.65	\$190,166.89	\$319,322.16	\$131,169.49

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

Yes

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	6.00	\$11,091.24	\$66,547.44	7.00	\$10,914.96	\$76,404.72
Parent & Child	2.00	\$20,174.40	\$40,348.80	1.00	\$19,807.92	\$19,807.92
Employee & Spouse (or Partner)	4.00	\$22,002.96	\$88,011.84	4.00	\$21,603.36	\$86,413.44
Family	6.00	\$30,849.24	\$185,095.44	5.00	\$30,284.04	\$151,420.20
Employee Cost Sharing Contribution (enter as negative -)			(\$60,681.36)			(\$58,157.62)
Subtotal	18.00		\$319,322.16	17.00		\$275,888.66
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	18.00		\$319,322.16	17.00		\$275,888.66

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES
YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt		Net Debt	Current Year Budget				
		Deductions		2022 Budget	2023 Budget	All Additional Future Years' Budgets		
Local School Debt	\$1,945,000.00	\$1,945,000.00	\$0.00	Utility Fund - Principal	\$120,000.00	\$100,195.30	\$56,511.23	
Regional School Debt	\$2,460,929.04	\$2,460,929.04	\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal				
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$37,343.75			
Sewer	\$168,680.58	\$168,680.58	\$0.00	Bonds - Principal	\$945,000.00	\$935,000.00	\$250,000.00	\$725,000.00
Solid Waste			\$0.00	Bonds - Interest	\$81,358.50	\$46,164.75	\$25,871.00	\$43,175.50
0			\$0.00	Loans & Other Debt - Principal	\$36,920.74	\$37,662.83	\$17,874.93	\$55,809.53
0			\$0.00	Loans & Other Debt - Interest	\$2,781.68	\$2,039.56	\$1,384.75	\$1,959.53
0			\$0.00	Total	\$1,223,404.67	\$1,121,062.44	\$351,641.91	\$825,944.56
<u>Municipal Purposes</u>				Total Principal	\$1,101,920.74	\$1,072,858.13	\$324,386.16	\$780,809.53
Debt Authorized	\$648,200.00		\$648,200.00	Total Interest	\$121,483.93	\$48,204.31	\$27,255.75	\$45,135.03
Notes Outstanding	\$2,987,500.00		\$2,987,500.00	% of Total Current Year Budget	10.71%			
Bonds Outstanding	\$3,076,000.00		\$3,076,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$148,268.07		\$148,268.07	Total Guarantees - Governmental				
Total (Current Year)	\$11,434,577.69	\$4,574,609.62	\$6,859,968.07	Total Guarantees - Other				
Population (2010 census)	<u>6,712</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$1,703.60</u>			Total Other				
Per Capita Net Debt	<u>\$1,022.05</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$448,537,229.33</u>		Rating		AA		
Net Debt as % of 3 Year Avg Property Valuation		<u>1.53%</u>		Year of Last Rating		2017		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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